

STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES  
HONOLULU, HAWAII

December 7, 1973

MEMORANDUM - 1973-15

TO: Heads of Departments and Agencies  
Attention: Payroll or Personnel Offices

FROM: KeNam Kim, Comptroller

SUBJECT: Adjustments for Payroll Overpayments

This memorandum is to remind all departments and agencies to follow the instructions in the State of Hawaii Accounting Manual (Volume III), and the instructions on State Accounting Form D-70, in processing adjustments for payroll overpayments. Adjustments processed in recent months indicate that, in some cases, the instructions are not being followed in these areas:

1. Copies of SAForm D-70 to Central Payroll. Copies #1, #2, and #3 of SAForm D-70 should be submitted to Central Payroll. (See page 767.01 of Volume III.)
2. Uniform Accounting Code. Enter on SAForm D-70, in columns 23-45 of card 4, the uniform accounting code (UAC) to be credited with the gross amount of the overpayment. (See page 767.04 of Volume III.) If the payroll overpayment was made by a warrant dated in the current fiscal year, the UAC entered on SAForm D-70 should be the same as the UAC originally charged with the overpayment in the Comptroller's accounting records; an illustration of this type of entry is shown on page 768.02 of Volume III. If, on the other hand, the payroll overpayment was made by a warrant dated in a prior fiscal year, the preparer of the form must determine whether:
  - the UAC originally charged was an account subject to General Fund lapsing annually, in which case the UAC entered on SAForm D-70 should have "000" in the appropriation account field, and "1364" in the object field;
  - or,
  - the UAC originally charged was not an account subject to General Fund lapsing annually, in which case the UAC entered on SAForm D-70 should be the related appropriation account currently in the Comptroller's accounting records, and "1364" in the object field. (For Bond Funds only, use "2000" instead of "1364").

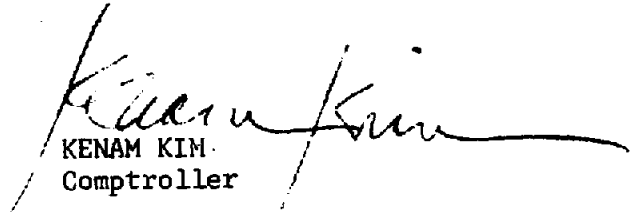
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3. Deposit of Cash Recoveries. In those cases where a cash recovery is made from an employee who received a payroll overpayment, the cash recovery must be credited to the payroll clearance fund. (See "special instructions" on SAForm D-70.) Both the cash recovery and the Treasury Deposit Receipt must be attached to the SAForm D-70 when the SAForm D-70 is submitted to Central Payroll. All cash recoveries will then be deposited with the State Treasury, including those relating to certain reimbursable payrolls of the University of Hawaii, Hawaii Housing Authority, the Legislature, etc., and all cash recoveries will be credited on the Treasury Deposit Receipt to the payroll clearance fund. Attached is an illustration of a Treasury Deposit Receipt used for this purpose.

If there are any questions in following these instructions as contained in the Accounting Manual and on SAForm D-70, the questions should be directed to Central Payroll, telephone 548-3167.

  
KENAM KIM  
Comptroller

# TREASURY DEPOSIT RECEIPT

| FUND    | DETAIL FUND OR APPROPRIATION | DATE     |
|---------|------------------------------|----------|
| SPECIAL | PAYROLL CLEARANCE FUND       | 08-10-73 |

## SECTION A: REVENUE

| UNIFORM ACCOUNTING CODE                |       |    |       |       |    |       |                  |          |    | AMOUNT  |
|--|-------|----|-------|-------|----|-------|------------------|----------|----|---------|
| ENTRY                                  | TR    | F  | YR    | APP   | D  | S D   | SOURCE OR OBJECT | FUNCTION | L  | PROJECT |
| 18                                     | 19-20 | 21 | 22-23 | 24-26 | 27 | 28-30 | 31-34            | 35-38    | 39 | 40-43   |
| Reimbursement of salary overpayment:   |       |    |       |       |    |       |                  |          |    | 44-54   |
| Name:                                  |       |    |       |       |    |       | John Doe         |          |    |         |
| P/R No.:                               |       |    |       |       |    |       | 014              |          |    |         |
| Soc. Sec. No.:                         |       |    |       |       |    |       | 992-01-9903      |          |    |         |
| Personal check No. 100 , Dated 8/1/73. |       |    |       |       |    |       |                  |          |    |         |
| TOTAL                                  |       |    |       |       |    |       |                  |          |    |         |

## SECTION B: NON-REVENUE

[illegible]

|    |       |             |        |
|----|-------|-------------|--------|
| EA | 79.80 | GRAND TOTAL | 200.00 |
|----|-------|-------------|--------|

| DEPARTMENT   | KIND OF DEPOSIT | AMOUNT        |
|--|-----------------|---------------|
| <b>DEPT. OF BUDGET &amp; FINANCE</b><br><b>For: DAGS, Pre-Audit Branch</b><br><br>SIGNATURE OF AUTHORIZED PERSON<br><br><br><br>RECEIPT OF DEPOSIT HEREBY ACKNOWLEDGED BY<br>FINANCE DIVISION, DEPT. OF BUDGET & FINANCE<br><br>SIGNED: _____<br><br>DATE: _____ | COIN            |               |
|  | CURRENCY        |               |
|  | STATE WARRANTS  |               |
|  | CHECKS          | 200 00        |
|  | BANK DEPOSITS   |               |
| OTHERS   |                 |               |
| <b>TOTAL \$</b>  |                 | <b>200 00</b> |
| <b>DEPOSITORY'S NO.</b>  |                 |               |
| 8-13   |                 |               |

DISTRIBUTION COPIES

|                                    |  |
|------------------------------------|--|
| COPY #1 = STATE TREASURY           | COPY #3 = STATE COMPTROLLER                            |
| COPY #2 = DEPARTMENT FISCAL OFFICE | COPY #4 = DEPARTMENT FISCAL OFFICE<br>(FOLLOW-UP COPY) |

STATE ACCOUNTING FORM B-13  
JULY 1, 1972

COPY #1--STATE TREASURY